VERONIQUE DE RUGY

Phone:
Cell:

EDUCATION

University Paris I – Pantheon Sorbonne. PhD in Economics, 2000.
Fields: Public Choice and Public Finance.

University of Paris I Pantheon – Sorbonne. DEA[1] in Public-Choice Economics, 1994.
Recipient of a national research scholarship called "Allocation de Recherche."

University of Paris IX – Dauphine. MA in Economics, 1992. BA in Economics, 1991.

PHD THESIS

"Public Versus Private Tax Revolt"

This dissertation explores the relationship between private and collective tax revolt. Private revolt is tax evasion or avoidance. Collective revolt includes things like tax strikes and ballot initiatives to reduce taxes. Existing literature has explored both of these types of revolt separately. Chapter 2 reviews this literature and argues for the necessity of considering these two types of revolt jointly.

The model presented in Chapter 3 illustrates the relationship between private and collective revolt. It shows that taxpayers will substitute between types of revolt when the costs or benefits of the various types of revolt change. For example, tax evasion will be larger when the political process does not allow tax initiatives. Collective revolt is more likely when evasion would be costly, such as with taxes on property. Chapter 4 uses the model to explain the tax strike in Chicago in the 1930s, Proposition 13 in California, Proposition 2½ in Massachusetts, the revolt against the Poll Tax in England in the 1980s, and the Poujade tax revolt in France in the 1950s. The chapter concludes with an explanation of the differences in taxpayers' responses toward taxes in two countries, France and the United States.

These cases support the contention that private and collective tax revolts are interdependent. Taxpayers substitute away from a given form of revolt when the costs increase or the benefits decrease. As such, the emergence of a sudden collective tax movement should be interpreted as taxpayers switching from private to collective revolts, rather than as a decrease in voter apathy, as assumed in the existing literature. The analysis shows that a theory based on differences in taxpayers' tastes or preferences for taxes is incomplete or even in large part incorrect.

TEACHING AND RESEARCH EXPERIENCES

George Mason University, Department of Economics:
Post-doctoral Fellow. Fall 2000 – Summer 2001
Visiting Scholar. Spring 1999 – Spring 2000.

University of Tours, Department of Economics.
Lecturer. 1994 – 1998. Microeconomics I (Fall and Spring).
Allocataire (Paris, Research Fellow) and *Monitorat* (Tours, Teaching Fellow). 1994 – 1997.
Attaché de Recherche et d'Enseignement (Research and Teaching Fellow). 1998.

[1] "DEA" is an acronym for "Diplôme d'Etudes Approfondies", which is all the coursework required for a PhD in that field (i.e., the French equivalent of ABD).

OTHER EXPERIENCES

The Mercatus Center at George Mason University
Senior Research Fellow. April 2007-present.

American Enterprise Institute.
Resident Fellow. March 2004 – March 2007
Research Fellow. March 2004 – March 2006.

Cato Institute.
Fiscal policy Analyst. Sept 2001-March 2004.

Center for Freedom and Prosperity.
Secretary. Oct 2000-present.

IHS Europe.
Assistant Director, Student Affairs. 1992 – 1997. In charge of the student seminars.